



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–122770–18]

RIN 1545–BP00

Use of Actuarial Tables in Valuing Annuities, Interests for Life or a Term of Years, and Remainder or Reversionary Interests; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG–122770-18) that was published in the **Federal Register** on Thursday, May 5, 2022. The proposed rulemaking proposed regulations relating to the use of actuarial tables in valuing annuities, interests for life or a term of years, and remainder or reversionary interests.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by July 5, 2022.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–122770-18) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. Until further notice, any comments submitted on paper will be considered to the extent practicable. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically, and to the extent practicable on paper, to

its public docket. Send paper submissions to: CC:PA:LPD:PR (REG–122770-18), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Mayer R. Samuels of the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317–6859; concerning the submission of comments or requests for a public hearing, Regina L. Johnson, (202) 317–5177, (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this document is under section 7520 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-122770-18) contains errors that need to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG–122770-18), which was the subject of FR Doc. 2022–02303, published May 5, 2022, at 87 FR 26806, is corrected as follows:

1. On page 26809, in the first column, the third and fourth lines from the bottom of the partial paragraph of (b)(2), the language, “in the in the” is corrected to read “in the”.
2. On page 26811, in the third column, the fifth line from the bottom of paragraph (e)(1), the language, “ in the in the” is corrected to read “in the”.
3. On page 26812, in the first column, the second line of paragraph (e)(3)(i), the language, “lx” is corrected to read “/x”.

4. On page 26815, in the first column, the third line of paragraph (a)(1), the language, “lx” is corrected to read “/x”.

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